

Understanding *Your Supplemental Tax Bill*

A Supplemental Tax Bill is in addition to the annual tax bill. You may have received your **one-time** Supplemental Tax Bill(s) for any of the following reasons:

- ◆ You recently acquired this property;
- ◆ You recently inherited this property; or
- ◆ You recently completed construction on your property (i.e., room addition, new pool or garage, etc.).



Dick Larsen, Treasurer-Tax Collector
County of San Bernardino

**Refer to the back of this insert for further clarification, or contact the
San Bernardino County Treasurer-Tax Collector at:**

909-387-8308
www.mytaxcollector.com
172 W. Third St., 1st Floor
San Bernardino, CA. 92415

Frequently Asked Questions About Supplemental Tax Bills

Q. What is a Supplemental Tax Bill?

- A.** A Supplemental Tax Bill is a **one-time** tax bill determined by an event. The only two events that generate a Supplemental Tax Bill are a change in ownership of the property or completion of construction on the property. Supplemental assessments are made to reflect current market value for a change in ownership or to add value for new construction.

The Supplemental Tax Bill is calculated on the difference between the new taxable value and the prior value, and is prorated for the months following the recording date or the date you completed construction on your property.

Q. What does a change in ownership or new construction mean?

- A.** Most changes in ownership are caused by the sale of property and may result in reassessment. However, interspousal transfers; transfers between parents and their children; and the addition of joint tenants may not result in the reappraisal of the property. For more information on reassessment exclusions, please call the Assessor's Office at (909) 387-8307.

New construction could include any addition to real property (such as a new building, or adding a new room, pool or garage), or any substantial alteration to an existing structure.

Q. Will my mortgage company pay my Supplemental Tax Bill?

- A.** Your lender does **not** automatically pay your Supplemental Tax Bill. The Tax Collector does not provide your lender with a copy of the Supplemental Tax Bill. If your loan payments include property tax impounds, contact your lender to determine who will pay the bill.